CONTENTS

PAGE

Accountancy, A Sketch of. Max Teichmann 420
Accounting between Life Tenants and Remaindermen. Frederick Vierling 1, 81, 194, 279
Audit of Banks of Discount and Deposit, The. Melbourne S. Moyer 261, 355
Book Department:
Accounting Problems with Solutions 66
Character in Handwriting 71
Copper Hand Book 152
Efficiency as a Basis for Operation and Wages 305
Factory Costs 68
Five and One-Half Per Cent Bond Values 71
Guide to Reading in Social Ethics and Allied Subjects 307
How Property is Valued 153
Management of Engineering Workshops 70
Mining Investments and How to Judge Them 152
Principles of Scientific Management 385
Railroad Operating Costs 386
Right Handedness and Left Handedness 154
Science of Accounts 239
Twelve Principles of Efficiency 305
Broader Field for Certified Public Accountants, The. Herbert G. Stockwell 21
Caring for Depreciation. Earl A. Saliers 241
Certified Public Accountants of Massachusetts, Inc. 454
Charles Ezra Sprague (Obituary) 294
Connecticut Society of Certified Public Accountants 387
Contribution of the Accountant in Support of the Commission on Industrial Relations. Edward L. Suffern 401
Controlling Accounts in Cost Accounting. Lewis H. Bosher 405
Correspondence:
Arrangement of Current Assets 388
Employers' Obligation, A Problem in 237
Interest on Timber Company Investments 314
Professional Ethics 452
Relation of Interest to Cost 236
"Science of Accounts" 449
Steamship Accounting 313
When the Year Ends on Sunday 453
Cotton Mill Accounting. G. G. Scott 251
Department of Practical Accounting. John R. Wildman, 58, 144, 224, 295, 370, 436
Development of Mercantile Instruments of Credit in the United States. Joseph J. Klein 44, 122, 207

242213

Contents

PAGE

Editorial:
- Authority and Responsibility of the Auditor 360
- Charlatans of Method, The 222
- Choice of a Profession, The 291
- Corporation Tax Law Amendment 53, 135
- Depreciation and the Federal Corporation Tax 218
- Differing Opinions Should Find Expression 287
- *Esprit de Corps* 433
- Federal Incorporation 55
- Government Efficiency 133
- Profit and Loss Assessment 137
- Some Recent Tendencies in Corporation Finance 431
- Sphere of the Public Accountant, The 51
- Value of "Outside Audits" 289

Educational Training of an Accountant. R. J. Bennett 182
Georgia School of Technology 454
Industrial Management. Hugo Diemer 272
Legal Department:
- Basis of License Taxes upon a Foreign Corporation 447
- Can a Preferred Stockholder Demand the Redemption of his Stock? 384
- Contract of Directors for Salaries not Enforcible 446
- Difference between Bookkeeper and Cashier 384
- Directors not Liable for Honest Mistake of Law 311
- Fiction Theory of Corporations Discussed 446
- Holding of Corporation Books and Papers 309
- Liability of a Stockholder upon a Subscription Agreement, The... 445
- Maker of Cheque not Chargeable with Determination of Identity of Payees 156
- Mortgages of After Acquired Personalty 383
- Statutes Regulating Telephone Tolls 73
- Stock Book of Foreign Corporations Must be Kept Open for Inspection 382
- Transfer of Stock 310

Mission of the Certified Accountant, The. Eli Moorhouse 266
Municipal Cost Accounts. E. Elmer Staub 99
New York State Society of Certified Public Accountants 454
Ohio State Board of Accountancy 143
Profit and Loss—or What? Walter C. Wrye 351
Pro-rating of Distribution Expense to Sales Orders, The. George E. Fraser 25
Relation of Cash Discounts to Goods Valuation and to Reserves for Bad Debts. Thomas Warner Mitchell 339
Standardization of Accounting Forms and Methods. H. C. Bentley 109, 161, 315, 389
Society of Certified Public Accountants of the State of New Jersey 235, 381
Trustees' Meeting, Report of 365
Wisconsin Association of Public Accountants 448
Year Book 141